

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-09-2007

CORAM

THE HON'BLE MR.JUSTICE M.JAICHANDREN

Writ Petition No.21820 of 2007

M/s.Hitech Print Systems Limited
Plot No.33, UBI Colony, Banjara Hills,
Hyderabad-500 034.
Rep. by its Joint Managing Director
Smt.Jeyasree Devineni ... Petitioner.

Versus

1.Commissioner of Customs (Appeals)
No.60, Rajaji Salai,
Chennai-600 001.
2.Commissioner of Customs
No.60, Rajaji Salai,
Chennai-600 001.
3.Asst. Commissioner of Customs (Refunds)
Customs House, No.60, Rajaji Salai,
Chennai-600 001. ... Respondents.

Prayer: This writ petition is filed under Article 226 of the Constitution of India praying for the issuance of a writ of certiorarified mandamus, calling for the records on the file of the 1st respondent in proceedings C3/711/R/06-SEA dated 05.01.2007 and to quash the same and further direct the 2nd and 3rd respondents to issue refund due to the petitioner company.

For petitioner : Mr.Joseph Prabkar
For respondents : Mr.P.Wilson
Assistant Solicitor General

O R D E R

Mr.P.Wilson, the learned Assistant Solicitor General, takes notice for the respondents.

2. With the consent of the learned counsels appearing on either side, the writ petition is taken up for final disposal.

3. At the time of the hearing of the writ petition, it is pointed out by the learned Assistant Solicitor General, appearing on behalf of the respondents that it is open to the petitioner to file an appeal against the impugned order of the first respondent, dated 05.01.2007, made in proceedings C3/711/R/06-SEA.

4. However, it is pointed out by the learned counsel appearing for the petitioner that the appeal ought to have been filed within three months from the date of the communication of the said order and it is further submitted that since the impugned order, dated 05.01.2007 has been received by the petitioner, on 25.01.2007, the three months period for filing the appeal, under Section 129(A) of The Customs Act, 1962, has already lapsed.

5. On such submissions being made by the learned counsels appearing on either side, the writ petition is disposed of, permitting the petitioner to file an appeal before the Customs, Excise and Service Tax Appellate Tribunal, within four weeks from the date of receipt of a copy of this order. On receipt of such application, the appellate Tribunal is expected to dispose of the appeal, on merits and in accordance with law, not later than six months from the date of filing of such appeal. No costs.

csh

Sd/
Asst. Registrar

/true copy/

Sub Asst.Registrar

To

1.Commissioner of Customs (Appeals)
No.60, Rajaji Salai,
Chennai-600 001.

2.Commissioner of Customs
No.60, Rajaji Salai,
Chennai-600 001.

3.Asst. Commissioner of Customs (Refunds)
Customs House, No.60, Rajaji Salai,
Chennai-600 001.

+ One cc to Mr. P. Wilson, ASGI SR 58150

+ One cc to M.s Joseph Prabhakar, advocate SR 57972

KLT (co)

sg 08/10/07

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